Form 1040 Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return 2019

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
Kevin	Kiley	[redacted]
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. [redacted] Apt. no. [redacted]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). [redacted]

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ If qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	108,445.
2a	Tax-exempt interest	2a		b Taxable interest. Attach Sch. B if required	2b	
3a	Qualified dividends	3a		b Ordinary dividends. Attach Sch. B if required	3b	
4a	IRA distributions	4a		b Taxable amount	4b	
c	Pensions and annuities	4c		d Taxable amount	4d	
5a	Social security benefits	5a		b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				6	
7a	Other income from Schedule 1, line 9				7a	0.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶				7b	108,445.
8a	Adjustments to income from Schedule 1, line 22				8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶				8b	108,445.
9	**Standard deduction or itemized deductions** (from Schedule A)		9	12,200.		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A		10			
11a	Add lines 9 and 10				11a	12,200.
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-				11b	96,245.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Form **1040** (2019)

	12a	**Tax** (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a	17,269.	
	b	Add Schedule 2, line 3, and line 12a and enter the total ▶			12b 17,269.
	13a	Child tax credit or credit for other dependents	13a		
	b	Add Schedule 3, line 7, and line 13a and enter the total ▶			13b
	14	Subtract line 13b from line 12b. If zero or less, enter -0-			14 17,269.
	15	Other taxes, including self-employment tax, from Schedule 2, line 10			15 0.
	16	Add lines 14 and 15. This is your **total tax** ▶			16 17,269.
	17	Federal income tax withheld from Forms W-2 and 1099			17 19,257.
• If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions.	18	Other payments and refundable credits:			
	a	Earned income credit (EIC) No	18a		
	b	Additional child tax credit. Attach Schedule 8812	18b		
	c	American opportunity credit from Form 8863, line 8	18c		
	d	Schedule 3, line 14	18d		
	e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶			18e
	19	Add lines 17 and 18e. These are your **total payments** ▶			19 19,257.
Refund	20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**			20 1,988.
	21a	Amount of line 20 you want refunded to you. If Form 8888 is attached, check here ▶ ☐			21a 1,988.
Direct deposit? See instructions.	▶ b	Routing number [redacted] c Type: ☒ Checking ☐ Savings			
	▶ d	Account number [redacted]			
	22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22		
Amount You Owe	23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶			23
	24	Estimated tax penalty (see instructions) ▶	24		

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☒ **No**

(Other than paid preparer) Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Assembly Member	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

Phone no. | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if:
				☐ 3rd Party Designee
Firm's name ▶ Self-Prepared		Phone no.		☐ Self-employed
Firm's address ▶			Firm's EIN ▶	

FORM 1040 or FORM 1040-SR WORKSHEET

NOTE: Form 1040, 1040-SR and Schedules 1 - 3 are fully calculated.

2019

Use this worksheet to enter all data which will flow to the Form 1040 or Form 1040SR and Schedules 1- 3.
Use these QuickZooms to jump to the entry sections for Schedules 1- 3 on this Worksheet:

Form 1040 or Form 1040SR Worksheet Navigation QuickZooms

QuickZoom to Schedule 1 — Additional Income and Adjustments to Income . . . . . ►
QuickZoom to Schedule 2 — Additional Taxes . . . . . ►
QuickZoom to Schedule 3 — Additional Credits and Payments . . . . . ►

Form 1040 or Form 1040-SR - Personal Info, Filing Status, Dependent Info

For the year January 1 - December 31, 2019, or other tax year
beginning _____, 2019, ending _____, 20 ____.

Your First Name	MI	Last Name	Your Social Security No.
Kevin		Kiley	[redacted]
If Joint Return, Spouse's First Name	MI	Last Name	Spouse's Social Security No.

Home Address (No. and Street). If You Have a P.O. Box, See Instructions. Apt. No.
[redacted]

City, Town or Post Office. If you have a foreign address, also complete below. State ZIP Code
[redacted]

Foreign country name | Foreign province/state/county | Foreign postal code

QuickZoom to explanation statement for overseas extension . . . . . ►

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Checking a box below will not change your tax or refund.
Check here if you, or your spouse if filing jointly, want $3 to go to this fund . . . . ► ☐ **You** . . ☐ **Spouse**

Filing Status

Check only one box.
All entries for filing status and dependents should be made on the Federal Information Worksheet.

- [X] Single
- [ ] Married filing jointly (even if only one had income)
- [ ] Married filing separately. Enter spouse's SSN above and full name here. _____
- [ ] Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. . . . . ► _____
- [ ] Qualifying widow(er) (See instructions)

If more than four dependents, see instructions and check here . . ► ☐

Dependents: (1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifies for (see instr): under age 17 qualifying for child tax credit	(4) ✓ if qualifies for (see instr): Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

QuickZoom to the Federal Information Worksheet . . . . . .
QuickZoom to the Dependent and Nondependent Information Worksheet . . . . .

☐ Someone can claim you as a dependent
☐ Someone can claim your spouse as a dependent

a Check if: ☐ **You** were born before January 2, 1955, ☐ Blind.
☐ **Spouse** was born before January 2, 1955, ☐ Blind.
Total boxes checked . . . . . ► **a** ___

b If your spouse itemizes on a separate return or you were a dual-status alien, check here . . . . . ► **b** ☐

Form 1040 or Form 1040-SR, Lines 1 - 6

1	Wages, salaries, tips, etc. Attach Form(s) W-2	**1**	108,445.
2 a	**Tax-exempt** interest **2a**		
b	**Taxable** interest	**2b**	
3 a	Qualified dividends (see instructions) **3a**		
b	Ordinary dividends. Attach Schedule B if required	**3b**	
4	IRA distributions **4a**		
	Taxable amount (see instructions)	**4b**	
	Pensions and annuities **4c**		
	Taxable amount (see instructions)	**4d**	
5 a	Social security benefits **5a**		
b	Taxable amount (see instructions)	**5b**	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐	**6**	

QuickZoom to Schedule 1 — Additional Income and Adjustments to Income . . . . . ►

Form 1040 or Form 1040-SR, Lines 7 and 8

7 a	Other income from Schedule 1, line 9	**7a**	0.
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6 and 7a. This is your **total income.**	**7b**	108,445.
8 a	Adjustments to income from Schedule 1, line 22	**8a**	
b	Subtract line 8a from line 7b. This is your **adjusted gross income.**	**8b**	108,445.
	AGI including excludable Puerto Rico Income		108,445.

Form 1040 or Form 1040-SR, Line 9 — Standard or Itemized Deduction

9 **Standard deduction or itemized deductions** (from Schedule A)
Standard Deduction for —

- People who checked blind or over 65 **or** who can be claimed as a dependent, see instructions.
- All others:
  - Single or Married filing separately: $12,200
  - Married filing jointly or Qualifying widow(er): $24,400
  - Head of household: $18,350

QuickZoom to the Standard Deduction Worksheet . . . . . ___

Itemized deductions (from Schedule A) **or** your **standard deduction,** see above	**9**	12,200.
Subtract itemized or standard deduction from adjusted gross income amount		96,245.

Form 1040 or Form 1040-SR, Lines 10 - 12

10	Qualified business income deduction. Attach Form 8995 or Form 8995-A	10	
11 a	Add lines 9 and 10	11a	12,200.
b	**Taxable Income.** Subtract line 11a from line 8b	11b	96,245.

12 a	**Tax.** (see instructions). Check if any from: 1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐		
b	**Add** Schedule 2, line 3 and line 12a and enter total ►	12b	17,269. 17,269.
	QuickZoom to Schedule 2 - Additional Tax section ►		

Form 1040 or Form 1040-SR, Line 13 - 16

13 a	Child tax credit/credit for other dependents	13a		
b	Add Schedule 3, line 7 and line 13a and enter the total ►		13b	
14	Subtract line 13b from line 12b. If zero or less, enter -0-		14	17,269.
15	Other taxes, including self-employment tax, from Schedule 2, line 10		15	0.
16	Add lines 14 and 15. This is your **total tax** ►		16	17,269.
	QuickZoom to Schedule 3 — Additional Credits and Payments ►			

Form 1040 or Form 1040-SR, Lines 17 - 19

17	Federal income tax withheld from Forms W-2 and 1099		17	19,257.
18	Other payments and refundable credits:			
a	Earned income credit (EIC) . . . No Nontaxable combat pay election			
b	Add'l child tax credit. Attach Schedule 8812			
c	American opportunity credit from Form 8863, line 8			
d	Schedule 3, line 14			
e	Add lines 18a through 18d. **These are your other payments and refundable credits** ►		18e	
19	Add Lines 17 and 18e. These are your **total payments** ►		19	19,257.
	QuickZoom to Schedule EIC Worksheet, pg. 2 if credit is not calculated ►			
	QuickZoom to "due diligence checklist" substitute for Form 8867 ►			
	QuickZoom to Schedule 3 — Additional Credits and Payments ►			

Form 1040 or Form 1040-SR, Lines 20 - 22

Refund:

20	If total Payments is more than total tax, subtract **total tax** from **payments** This is the amount you **overpaid**	20	1,988.
21 a	Amount of overpayment you want **refunded to you.** If Form 8888 is attached, check here ► ☐	21	1,988.
b	Routing number ► [redacted]		
c	Type: ► ☒ Checking ► ☐ Savings		
d	Account number ► [redacted]		
22	Amount of overpayment on line 20 you want **applied to your 2020 estimated tax** ►		

Form 1040 or Form 1040SR, Lines 23 - 24

Amount You Owe:

23	Subtract line total payments from total tax ►		23	
24	Estimated tax penalty (see instructions)	24		

QuickZoom to Late Penalties and Interest Worksheet ► **QuickZoom** ►

Schedule 1 - Additional Income and Adjustments

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? (Entry is required when Schedule 1 is part of the return) . . . . . ☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes (see instr.) . . .	1	0.

Alimony Received Smart Worksheet

	Taxpayer	Spouse	Date of divorce/sep	*
A				☐
B				☐

* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nontaxable

2 a	Alimony received. . . . Taxpayer _____ Spouse _____	2a	
b	Date of original divorce or separation agreement . . . . . ►		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation (see instr.)	7	
8	Other income. List type and amount (see instructions).	8	
9	Combine lines 1 through 8. Enter here and include on Form 1040 or 1040SR, line 7a . . . . . ►	9	0.
	Total Income. Combine Form 1040 lines 1- 6 and Schedule 1, line 9 , enter on Form 1040, line 7b . . . . . ► 108,445.		

Quickzoom to 1040 Worksheet, line 7b — Total Income . . . . . ► **QuickZoom** . . ► _____

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings.	17	

Alimony Paid Smart Worksheet

	Recipient's name	Recipient's SSN	Date of divorce/sep	*	Alimony paid
A				☐	
B				☐	

* Check the box if the pre-2019 decree was modified after 2018 to treat the payments as nondeductible

18 a	Alimony paid	18 a	
b	Recipient's SSN . . . . . ►		
c	Date of original divorce or separation agreement . . . . . ►		
19	IRA deduction	19	
20	Student loan interest deduction.	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21 . . . . . These are your **adjustments to income.** Enter on Form 1040 or 1040-SR, line 8a	22	

Schedule 2 - Additional Taxes

Part I Tax

1	**Alternative minimum tax** (see instructions). Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or Form 1040SR, line 12b ►	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919. Explain underreported tips	5	
6	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	6	
7 a	Household employment taxes from Schedule H	7 a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	b	
8	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s) ►	8	
9	Section 965 net tax liability installment from Form 965-A 9		
10	Add lines 4 through 8. These are your **total other taxes** Enter here and on Form 1040 or 1040-SR, line 15 ►	10	0.
	Total tax (add line 10 and Schedule 3, line 7b)		17,269.

Schedule 3 - Additional Credits and Payments

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential Energy Credit. Attach Form 5695	5	
6	Other credits from Form:		
a	☐ 3800		
b	☐ 8801		
c	☐	6	
7	Add lines 1 through 6 plus child tax credit/credit for other dependents line 13a Enter here and include on Form 1040 or 1040-SR, line 13b	7	
a	Total non-refundable credits		
b	Subtract total credits on line 7 from tax on line 12b above 17,269.		
	Quickzoom to 1040 Worksheet, line 16 — Total Tax ► **QuickZoom.** ►		

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return ►	8	
9	Net premium tax credit. Attach Form 8962	9	
10	Amount paid with request for extension to file	10	
11	Excess social security and tier 1 RRTA tax withheld	11	
12	Credit for federal tax on fuels. Attach Form 4136	12	
13	Credits from Form:		
a	☐ 2439		
b	☐ **Reserved**		
c	☐ 8885		
d	☐	13	
14	**Total Payments** (Part II, lines 8-13) **and Withholding** (Form 1040, line 17) **Other Payments and Refundable Credits** (Form 1040, line 18e) ►	14	19,257.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☒ **No**

Designee's Name ►

Phone No. ► Personal Identification Number (PIN) ►

Signature and Paid Preparer

Sign Here

Joint return? See instructions.
Keep a copy of this return for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your Signature	Date	Your Occupation Assembly Member	If the IRS sent you an Identity Protection PIN, enter it here ►
Spouse's Signature. If joint, **both** must sign.	Date	Spouse's Occupation	►
Daytime Phone No. [redacted]			

Paid Preparer's Use Only

Print/Type Preparer's name	Preparer's PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed	
Preparer's Signature	Date		
Firm's Adress (or yours if self-employed) Self-Prepared	Firm's EIN.	Phone No.	
	State	ZIP Code	

Filing Address Information

Send Form 1040 to: You have chosen to electronically file this return.

Form 8960
Lines 4b, 5b, 7, 9, 10

Form 8960 Worksheet

2019

Name(s) Shown on Return	Your SSN
Kevin Kiley	[redacted]

Line 4b - Adjustment for trade or business income or loss

(a) Activity name	(b) Gain or loss
Enter additional adjustments not included above:	
Adjustment for trade or business income not subject to net investment tax	

Line 5b - Adjustment for gain or loss on dispositions

(a) Activity name	(b) Gain or loss
Capital loss carryover adjustment from 2018 for net investment tax purposes	
Enter additional adjustments not included above and check the box if a capital gain or loss:	
☐	
☐	
Net gain or loss from disposition of property not subject to net investment tax	

Capital gain/loss not included in net investment income

(a) Activity name	(b) Capital Gain or Loss
Capital gain or loss from sale of property not subject to net investment income tax	

Calculation of line 5b adjustment due to capital loss carryforward

1	Net capital loss not included in net investment income	1	0.
2	Capital loss carryover to next year	2	
3	Lesser of line 1 or line 2 (Included as an adjustment on line 5b table above). . .	3	0.

Line 7 - Other modifications to investment income

1	Casualty and theft losses reported on Schedule A, line 15.	1	
2	Amounts reported on Form 8814, line 12	2	
3	Adjustment for distributions from estates and trusts	3	
4	Schedules C and F income/loss included in net investment income.	4	
5	Substitute interest and dividend payments	5	
6	Recovery of a prior year deduction.	6	
7		7	
8	Total other modifications to investment income	8	

Line 9b - State, local, and foreign income taxes allocable to net investment income

1	State and local income taxes	1	
2	Investment income	2	
3	Total adjusted gross income	3	
4	Divide line 2 by line 3. Enter result as a decimal amount	4	
5	State and local income taxes allocable to investment income	5	
6	State and local taxes (Schedule A, line 5e)	6	
7	Lesser of line 5 or line 6	7	
8	Foreign income taxes	8	
9	Foreign income taxes allocable to investment income. Line 8 times line 4	9	
10	Add lines 7 and 9. State, local and foreign income taxes allocable to investment income	10	

Lines 9 and 10 - Application of Itemized Deduction Limitations Worksheet

Part III - Application of Section 68 to Deductions Properly Allocable to Investment Income

1	Reserved	1	
2	Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income	2	
3	Enter the amount of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitation:	3	
4	Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3	4	
5	Enter the amount of total itemized deductions allowed after the section 68 limitation. Form 1040, line 8	5	
6	Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:	6	
7	Subtract line 6 from line 5	7	
8	Enter the lesser of line 7 or line 4	8	

Part IV - Reconciliation of Schedule A Deductions to Form 8960 plus additional expenses, lines 9 and 10

(A)	(B)	(C)
Reenter the amounts and descriptions from Part III, lines 1-3	Fraction (see Help)	Column A times B
Miscellaneous Itemized Deductions properly allocable to Investment Income reportable on Form 8960, line 9c:		
1 Reserved		
2 State, local, and foreign income taxes	x	=
Itemized Deductions Subject to Section 68 reportable on Form 8960, line 10:		
3	x	=
	x	=
	x	=
	x	=
Penalty on early withdrawal of savings		
Other modifications:		
Total additional modifications to Form 8960, line 10		

Calculation of Former Passive Activity Suspended Losses Allowed as Deduction Against NII

1) Former Passive Activity Suspended Losses

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

2) Former Passive Activity Suspended Losses - Schedule D

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

3) Former Passive Activity Suspended Losses - Form 4797

(a) Activity name	(b) Suspended 12/31/2018	(c) Suspended 12/31/2019	(d) Used against activity	(e) Used against other passive

Schedule 1
Line 8

Other Income Statement

2019

Statement L8

Name(s) Shown on Return
Kevin Kiley

Social Security Number
[redacted]

		(a) Taxpayer	(b) Spouse
1	Child's investment income, from Form 8814		
2	Gambling winnings:		
a	From Form W-2G		
b	Winnings (prizes, etc.) from Form 1099-MISC, box 3		
c	Not reported on Form W-2G or Form 1099-MISC		
3	Taxable income from Form 1099-MISC:		
a	Substitute payments in lieu of interest or dividends		
b	Other income from box 3		
c	Alaska Permanent Fund		
d	Tribal Gaming		
e	Non-Employee Compensation from Form 1099-MISC box 7		
f	Rent from personal property from Form 1099-MISC box 1		
4	Taxable income from Form 1099-Q or 1099-QA:		
a	Qualified tuition program distributions		
b	Coverdell ESA distributions		
c	ABLE account distributions		
5	Taxable income from Form 1099-G:		
a	Grants		
b	RTAA payments		
6	Foreign earned income and housing exclusion, from Form 2555		
7	Net operating loss carryover from a prior year		
8	Other income, from Schedule(s) K-1		
9	Taxable distribution from:		
a	Form 8853:		
	1 Taxable Archer MSA distributions MSA		
	2 Taxable Medicare Advantage distributions Med MSA		
	3 Taxable long term care distributions LTC		
	4 Total Form 8853		
b	Form 8889, Health Savings Accounts		
10	Refunds or reimbursements of deductions claimed in a prior year:		
a	Reimbursement for deducted medical expenses		
b	Refunds of deducted taxes (not state or local income taxes)		

Type of Tax	State or Local ID

c	Recapture of deducted moving expenses		
d	Reimbursement for deducted casualty or theft loss		
e	Reimbursement for deducted employee business expenses		
f	Other refunds or reimbursements		
11	Recoveries of bad debts deducted in a prior year		
12	Jury duty pay		
13	Bartering income not reported elsewhere		
14	Income from the rental of personal property		
15	Income from the Cancellation of Debt:		
a	From Form 1099-C:		
	1 Amount of debt canceled from box 2		
	2 Amount of canceled debt excluded from income		
	3 Taxable amount of canceled debt		
b	From Schedule(s) K-1		
16	Taxable income from Form 1099-K:		
a	Payment Card/Third Party Network Transactions		
17	Income from "not for profit" activities (hobbies):		
18	Limitation on business losses (Form 461)		
19	Global intangible low-taxed income (Form 8992)		
20	Section 965 deferred foreign income (Form 965)		

21	Unemployment income and repayment		
a	Union unemployment benefits		
b	Private fund unemployment benefits		
c	State employee unemployment benefits		
d	Repayment of non-government unemployment benefits		
22	Other taxable income:		
23	Income from Community Property:		
a	Positive community property adjustment		
b	Negative community property adjustment (enter as positive)		
24	**Total.** Add lines 1 through 14, 15a(3), 15b, 16 through 23. Enter here and on Schedule 1, line 8 or Form 1040NR, line 21		

Two-Year Comparison 2019

Name(s) Shown on Return: Kevin Kiley

Social Security Number:

Income	2018	2019	Difference	%
Wages, salaries, tips, etc	105,193.	108,445.	3,252.	3.09
Interest and dividend income				
State tax refund	0.	0.	0.	
Business income (loss)				
Capital and other gains (losses)				
IRA distributions				
Pensions and annuities				
Rents and royalties				
Partnerships, S Corps, etc				
Farm income (loss)				
Social security benefits				
Income other than the above				
Total Income	105,193.	108,445.	3,252.	3.09
Adjustments to Income				
Adjusted Gross Income	105,193.	108,445.	3,252.	3.09
Itemized Deductions				
Medical and dental				
Income or sales tax	7,406.	7,609.	203.	2.74
Real estate taxes				
Personal property and other taxes	0.		0.	
Interest paid				
Gifts to charity				
Casualty and theft losses				
Miscellaneous				
Total Itemized Deductions	7,406.	7,609.	203.	2.74
Standard or Itemized Deduction	12,000.	12,200.	200.	1.67
Qualified Business Income Deduction				
Taxable Income	93,193.	96,245.	3,052.	3.27
Income tax	16,652.	17,269.	617.	3.71
Additional income taxes				
Alternative minimum tax				
Total Income Taxes	16,652.	17,269.	617.	3.71
Nonbusiness credits				
Business credits				
Total Credits				
Self-employment tax				
Other taxes	0.		0.	
Total Tax After Credits	16,652.	17,269.	617.	3.71
Withholding	18,877.	19,257.	380.	2.01
Estimated and extension payments				
Earned income credit				
Additional child tax credit				
Other payments				
Total Payments	18,877.	19,257.	380.	2.01
Form 2210 penalty				
Applied to next year's estimated tax				
Refund	2,225.	1,988.	-237.	-10.65
Balance Due				

Current year effective tax rate . . . . . 15.92 %

Pro Delegation Worksheet 2019

Check this box if you are preparing this return as a PRO preparer . . . . . ☐

Preparer / Electronic Return Originator (ERO) Information

Print name in signature area? ☐

Preparer Name _____

Preparer Tax ID # (PTIN) _____

NY Tax Preparer Registration # _____ or NY Exclusion Code ____

For NM, OR Preparers Only: State ID# _____

Preparer E-mail _____ Print date on return? ☐

Preparer Phone _____ CAF # _____

Electronic Filing Only: ERO Practitioner PIN

Electronic Filing and Printing of Tax Return Information

Original Returns:

☐ File **federal** return electronically
☐ File **state** returns electronically

Select state returns to file electronically:

State(s)

Amended Returns:

☐ File **federal** amended return(s) electronically
☐ File **state** amended return(s) electronically

Select state amended return(s) to file electronically:

State(s)

New! State e-file disclosure consent:

By using a computer system and software to prepare and transmit my client's return electronically, I consent to the disclosure of all information pertaining to my use of the system and software to create my client's return and to the electronic transmission of my client's return to the state Department of Revenue, as applicable by law.

Print and Mail Selections (use only if e-file ineligible):

☐ Federal return printed and mailed to IRS
☐ State return printed and mailed to state agency

Select state returns to file by mail:

State(s)

Practitioner PIN Program:

☐ Sign return electronically using Practitioner PIN

Choose one:

☐ Automatically generate PIN equal to last 5 digits of taxpayer(s) SSN (See help)
☐ Taxpayer(s) entered own PIN(s)
☐ Preparer entered PIN(s) on behalf of taxpayer(s)

Taxpayer's PIN (enter any 5 numbers). . . . . _____
Spouse's PIN filing a joint return (enter any 5 numbers) . . . . _____
Date PIN entered. . . . . _____

Identity Verification Information

Driver's License and/or State Id:

Taxpayer and Spouse (if applicable) driver's license and/or state identification must be completed on the federal information worksheet prior to e-filng the return.

Documents Used to Verify Primary Taxpayer Identity:

- ☐ Driver's license
- ☐ State issued identification card
- ☐ Passport
- ☐ Account statement from financial institution
- ☐ Utility billing statement
- ☐ Credit card billing statement

Finish and File Info:

- ☐ To indicate a client return download in FnF

Pro Expert Suggestions 2019

Please fill out the survey at the link below to help us better understand your experience working with the tax optimization features.

https://forms.gle/ugi2CxnyuAXNW2Kb7

Suggestions For Customer

Suggestion ID	Suggestion
0000	No pilot project expert suggestion was determined for this customer

Pro Notes About Suggestions

Suggestion ID	Suggestion

Smart Worksheets from your 2019 Federal Tax Return

SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

Tax Smart Worksheet

A	Tax	17,269.
	Check if from:	
1	Tax table	X
2	Tax Computation Worksheet (see instructions)	
3	Schedule D Tax Worksheet	
4	Qualified Dividends and Capital Gain Tax Worksheet	
5	Schedule J	
6	Form 8615	
7	Foreign Earned Income Tax Worksheet	
B	Additional tax from Form 8814	
C	Additional tax from Form 4972	
D	Tax from additional Form(s) 4972	
E	Recapture tax from Form 8863	
F	IRC Section 197(f)(9)(B)(ii) election for an additional tax	
G	Health Coverage Tax Credit Recovery, Form 8885, Line 5, if negative	
H	Additional tax from Form 8621	
I	**Tax**. Add lines A through G. Enter the result here and include in tax below.	17,269.

SMART WORKSHEET FOR: 1040/1040SR Wks: Form 1040 or Form 1040-SR Worksheet

Excess Social Security and Tier I RRTA Tax Withheld Smart Worksheet

The calculated amount for Excess social security and tier 1 RRTA tax withheld could include a portion that needs to be removed. When a taxpayer has multiple W-2's, each with the same EIN, excess withholding can only be claimed if the Employer's Name's in box c of the W-2's reflect separate business entities. This could occur when a parent company has multiple subsidiaries, or when a temp agency issues W-2's for distinctly different jobs. If you have multiple W-2's with the same EIN, for the same taxpayer, and for the same job, reduce the amount calculated on Line A below by the excess withholdings from only those W-2's.

A	Total Excess Social Security or Tier I RRTA tax withheld claimed as a credit	0.

SMART WORKSHEET FOR: Federal Information Worksheet

2017 Tax Cuts & Jobs Act
Apply 15-year recovery period to qualified improvement property
(asset types J2, J3, J4 and J5)
placed in service after December 31, 2017?
Yes [ ] **No** [X]

IMPORTANT NOTE: The Coronavirus Aid, Relief, and Economic Security (CARES) Act signed into law on March 27, 2020 has retroactively made qualified improvement property 15-year property.

Refer to Tax Help

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Nontaxable Combat Pay Election Smart Worksheet

QuickZoom to enter nontaxable combat pay on Form W-2 . . . . . ►

A Taxpayer:

1 Taxpayer, nontaxable combat pay . . . . . _____

1a Taxpayer, prior year nontaxable combat pay from 2018 . . . . . _____

2 **Election for earned income credit (EIC):**
Elect taxpayer's nontaxable combat pay as earned income for EIC? . . . . ► ☐ **Yes** ☐ **No**

3 **Election for dependent care benefits (DCB):**
Elect taxpayer's nontaxable combat pay as earned income for DCB? . . . . ► ☐ **Yes** ☐ **No**

4 **Election for child and dependent care credit:**
Elect taxpayer's nontaxable combat pay as earned income for child and dependent care credit? . . . . . ► ☐ **Yes** ☐ **No**

B Spouse:

1 Spouse, nontaxable combat pay . . . . . _____

1a Spouse, prior year nontaxable combat pay from 2018 . . . . . _____

2 **Election for earned income credit (EIC):**
Elect spouse's nontaxable combat pay as earned income for EIC? . . . . . ► ☐ **Yes** ☐ **No**

3 **Election for dependent care benefits (DCB):**
Elect spouse's nontaxable combat pay as earned income for DCB? . . . . . ► ☐ **Yes** ☐ **No**

4 **Election for child and dependent care credit:**
Elect spouse's nontaxable combat pay as earned income for child and dependent care credit? . . . . . ► ☐ **Yes** ☐ **No**

C You may compare the tax benefit of electing or not electing by checking a box on line A or line B and reviewing the overpayment or amount due below:

Overpayment 1,988. Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Eligible Hurricane and Widfire Victims Smart Worksheet

Election to use 2018 earned income for EIC and Additional Child Tax Credit

The "Yes" box must be marked on Line A and Line B for 2018 earned income to be used for EIC and Additional Child Tax Credit calculations.

A Elect to use 2018 earned income for EIC and Additional Child Tax Credit . . . . . ► ☐ **Yes** ☒ **No**

B Taxpayer is eligible to elect to use 2018 earned income (see Publication 4492 for details) . . . . . ► ☐ **Yes** ☒ **No**

C Earned income for EIC from your 2018 return . . . . . 105,193.

D Current year earned income for EIC . . . . . 108,445.

If Line D is equal to or greater than Line C the taxpayer is not eligible to use 2018 earned income for EIC and Additional Child Tax Credit calculations.

E You may compare the tax benefit of electing to use 2019 Earned Income by checking the boxes on line A and B

Overpayment 1,988. Amount due _____

SMART WORKSHEET FOR: Earned Income Credit Worksheet

Investment Income Smart Worksheet

A	Taxable and tax exempt interest		
B	Dividend income		
C	Capital gain net **income**		
D	Royalty and rental of personal property net **income**		
E	Passive activity net **income**:		
1	Rental real estate net income or loss		
2	Farm rental net income or loss		
3	Partnerships and S corporations net income or loss		
4	Estates and trusts net income or loss		
5	Total of lines 1 through 4		
6	Total passive activity net **income**, line 5 if greater than zero		
F	Interest and dividends from Forms 8814		
G	Adjustments		
H	**Total investment income,** add lines A through G		0.

Is line H, **total investment income** over $3,600?

- [X] **No.** You may take the credit.
- [ ] **Yes. Stop.** You **cannot** take the credit.